

SIKKIM



GOVERNMENT

GAZETTE

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No. 702

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 55/2018 – State Tax

Dated: 21st October, 2018

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 34/2018 – State Tax dated the 10th August, 2018 published in the Gazette of Sikkim, namely:–

In the said notification in the first paragraph, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the return in FORM GSTR-3B for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018.”.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**